

# ASSESSMENT APPEALS BOARD

## Public Education Program

County of Los Angeles

Board of Supervisors

Celia Zavala, Executive Officer



# Our Goal



*The Assessment Appeals Board was established by the Los Angeles County Board of Supervisors to serve on behalf of the State Board Of Equalization.*

The Goal of the Assessment Appeals Board's Public Education Program is to educate Los Angeles County taxpayers about the assessment appeals process and how to prepare for the appeal hearing.

# Property Tax System

- Locates all taxable properties and identifies ownership
- Completes the assessment roll and establishes assessed property values
- Name and address changes
- Applies legal exclusions

Assessor

Auditor-  
Controller

- Applies appropriate tax rates to calculate property tax owed based on assessed values
- Place direct assessments on tax bill
- Allocates collected tax to over 900 local agencies
- Processes and mails refunds after property reduction

- Receives and processes applications for assessment appeals
- Assessment Appeals Board and Hearing Officers conduct appeals hearings to establish the assessed value of real and personal property on tax roll

Assessment  
Appeals  
Board

Treasurer  
& Tax  
Collector

- Mails out property tax bills and collects and deposits payments to County Treasury
- Posts payments and amounts
- Processes delinquent taxes
- Tax Defaulted Properties – Public Auction
- Refunds – Overpayment of taxes due (non-value related)

# **What We Will Cover Today**

## **1. The Appeals Process**

- A. Reasons for filing
- B. Filing Periods

## **2. Preparing for the Hearing**

- A. Collecting evidence for your appeal

## **3. The Hearing**

- A. Applicant's Responsibilities
- B. What happens during the hearing
- C. What happens after the hearing

## **4. Other helpful information**

# The Appeals Process

*Why/When/How Applicants file for an Appeal*

# Common Reasons for Filing an Assessment Appeal

COMMON REASONS FOR FILING AN ASSESSMENT APPEAL ARE DUE TO CONDITIONS SET FOR BY PROPOSITION 8 AND 13:

- Decline in Value on property
- Change in ownership
- Completed new construction
- New construction partially completed on the lien date (January 1<sup>st</sup>)

# Proposition 13

## (Reassessable Event)

- Pursuant to Proposition 13, real property is reassessed upon a change in ownership or when new construction occurs. The new assessed value created by either event is called the “base year value.”
- After establishing a new base year value, and until the next reassessable event, the Assessor can only increase that value by the rate of inflation indicated by the California Consumer Price Index (CCPI), not to exceed a maximum of 2 percent per year.

The following are considered reassessable events:

1. Change in ownership.
2. Completed new construction.
3. New construction partially completed on the lien date (January 1<sup>st</sup>).

# How Proposition 13 Affects Assessed Values



A Comparison of two Homes:	HOUSE A	HOUSE B
2013 Base Year Value	\$300,000	\$300,000
2014 (Assessed value reflects the Prop 13 inflationary increase)	\$306,000	\$306,000
2015 (House B is Sold)	\$312,000	<b>\$459,000</b> * Established as the new Base Year Value for 2015
2016 (Assessed value reflects the Prop 13 inflationary increase)	\$318,000	<b>\$468,180</b>

**The difference in Assessed values  
is caused by Proposition 13**



# Proposition 8 (Decline-in-Value)

- ❖ Proposition 8 is a State Constitutional Amendment established in 1978 to allow **temporary** property value reductions under certain circumstances:
  - Decline in market value
  - Obsolescence and deferred maintenance

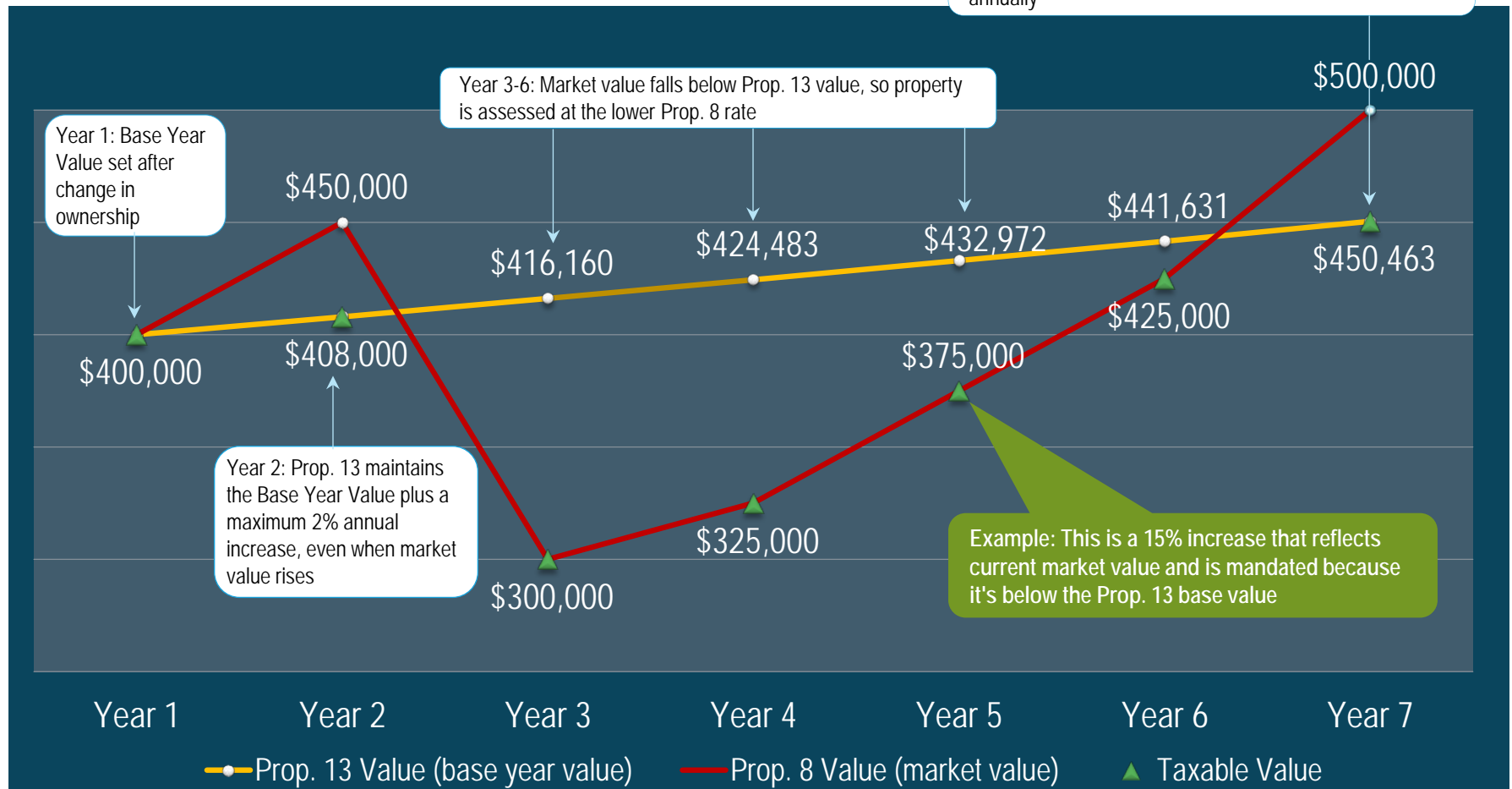
## When appealing Proposition 8:

You must demonstrate that on January 1<sup>st</sup>, the market value of your property was less than its current assessed value.

- Keep in Mind – If you are granted a reduction under Proposition 8, it only affects the assessment year/tax bill that was filed on. To be considered for a decline-in value for the following year you must file another appeal.

# How Proposition 8 & 13 affects your Property Taxes

## EXAMPLE OF PROPERTY VALUE ASSESSMENT



# Information On How To Appeal Proposition 8 – Decline-in-Value

**Both the Assessment Appeals Board and the Assessor provide a Proposition 8, decline-in-value application process accessible for taxpayers to apply online, by mail or in person.**

## Assessment Appeals Board (AAB):

**July 2 – November 30\***

Apply online at:

[bos.lacounty.gov](https://bos.lacounty.gov)

Form name:

**Assessment Appeal Application (AAB-100)**

*Formal appeals process. Applicant or representative is scheduled for a hearing to present evidence to support filing.*

## Assessor's Office:

**July 2 – November 30\***

Apply online at:

[assessor.lacounty.gov](https://assessor.lacounty.gov)

Form name:

**Decline-In Value Review (RP-87)**

*Administrative, informal review. Requests comparable sales at time of filing application and notifies taxpayer of the outcome.*

It is recommended that the taxpayer file with both departments (during the relevant filing periods) to protect your right to an appeal. If you are successful with your application to the Assessor's Office prior to your Assessment Appeals hearing, you may submit a request to withdraw your AAB application in writing.

*\*Note: If the last day of the filing period falls on a Saturday, Sunday, or legal holiday, an application that is mailed and postmarked on the next business day will be deemed timely filed.*

# Los Angeles County Assessor

## Decline-in Value Review Application (RP-87)

Assessor.lacounty.gov



### 2016 Decline-in-Value Review Application

**IMPORTANT** This form **MUST** be filed between July 2 and November 30, 2016. Applications are valid if postmarked by November 30, 2016. Unfortunately, applications received outside of those dates cannot be processed. You may check the status of your decline-in-value reassessment at any time online at [assessor.lacounty.gov/decline-in-value](http://assessor.lacounty.gov/decline-in-value). For assistance, please call 213.974.3211 or 1.888.807.2111.

If your property suffers a "decline-in-value," you may be eligible for a temporary reduction in assessed value. A decline-in-value occurs when the market value of your property is less than the assessed value as of January 1, 2016. The best supporting documentation you can provide is information about the sale of comparable properties. In order to help us assist you, please try to find **two comparable sales** that sold as close to January 1, 2016 as possible, but no later than March 31, 2016. While the submission of sales is helpful in determining the market value of your property, applications submitted without comparable sales will still be accepted and processed.

Owner Name	Owner Daytime Telephone
Property Address (Number/Street/City/ZIP)	Assessor's ID # (Map Book/Page/Parcel)
Mailing Address (Number/Street/City/State/ZIP)	

Your Opinion of Value as of January 1, 2016			Owner Email Address (Optional)	
Subject Property Description:	Number of Bedrooms	Number of Bathrooms	Approximate Square Footage	Number of Units (Apartments)

Sale	COMPARABLE SALES Address or Assessor's ID #	Sale Date (No later than 3/31/2016)	Sale Price	Description <small>Single Family/Multi-Res: Include building size, year built, # of bedrooms &amp; baths, proximity, # of units and income (if Multi-Res). Commercial/Industrial: Include income, building and land size, use, zoning, year built, and proximity.</small>
1			\$	
2			\$	

#### Additional Information

**IMPORTANT** Attach any supplemental data or additional information that supports your claim.

Please keep a copy of this application for your records and as a reminder to file an assessment appeal if you do not receive the Assessor's findings by October 1, 2016. If you disagree with the Assessor's decline-in-value conclusion, you may file an appeal with the Assessment Appeals Board. The appeal must be filed no later than November 30, 2016.

#### ASSESSMENT APPEALS (NOT FILED WITH THE ASSESSOR)

The Assessment Appeals Board (AAB) is an independent body established to resolve differences of property value opinion between the Assessor and property owners. AAB Filing Period: For the 2014 "Regular Assessment Roll" a formal appeal may be filed from July 2 through December 2, 2014. For a "Corrected Assessment Roll" a formal appeal may be filed within 60 days of either (1) the date of mailing printed on the tax bill or (2) the postmark date for the tax bill, whichever is later. Preserve Your Appeal Rights: You may appeal by the applicable deadline without waiting for a response to this claim. Starting July 2, 2014, you may request an application from the Assessment Appeals Board at 213.974.1471 or online at [bos.co.la.ca.us](http://bos.co.la.ca.us). You may withdraw your AAB appeal without penalty, for any reason.

Agent Mailing Address (Number/Street/City/State/ZIP)		Agent Email Address	
Owner Signature	Date	Agent Signature	Date

**MAIL TO:** Los Angeles County Assessor, 500 West Temple Street, Dept. D.I.V., Los Angeles, CA 90012-2770

Office of the Assessor • 213.974.3211 • Website: [assessor.lacounty.gov](http://assessor.lacounty.gov)

"Valuing People and Property"

# Assessment Appeals Board Application - bos.lacounty.gov

## ASSESSMENT APPEAL APPLICATION (AAB-100)

FORM AAB100 (BOE-305-AH (P1) REV. 08 (02-16))

### ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. Do not attach hearing evidence to this application.



**ASSESSMENT APPEALS BOARD**  
**COUNTY OF LOS ANGELES**  
500 WEST TEMPLE ST, ROOM B4  
LOS ANGELES, CA 90012  
Ph (213) 974-1471 / (888) 807-2111

Online filing: <https://aacab.lacounty.gov>

OFFICE USE ONLY	APPLICATION NUMBER	REGION	OFFICE USE ONLY
	DATE RECEIVED		
PM	Walk in <input type="checkbox"/>	By <input type="checkbox"/>	

#### 1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME

EMAIL ADDRESS

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE

#### 2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT (if applicable - (REPRESENTATION IS OPTIONAL))

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)

EMAIL ADDRESS

COMPANY NAME

TAX AGENT REGISTRATION NUMBER

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE

#### AUTHORIZATION OF AGENT

☐ AUTHORIZATION ATTACHED

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

#### 3. PROPERTY IDENTIFICATION INFORMATION

☐ Yes ☐ No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

#### ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

DOING BUSINESS AS (DBA), if appropriate

#### PROPERTY TYPE ☒

☐ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX

☐ ECONOMIC UNIT (attach Form AAB101)

☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS \_\_\_\_\_

☐ AGRICULTURAL

☐ POSSESSORY INTEREST

☐ COMMERCIAL/INDUSTRIAL

☐ MANUFACTURED HOME

☐ VACANT LAND

☐ BUSINESS PERSONAL PROPERTY/FIXTURES

☐ WATER CRAFT

☐ AIRCRAFT

☐ OTHER: \_\_\_\_\_

#### 4. VALUE

A. VALUE ON ROLL

B. APPLICANT'S OPINION OF VALUE

C. APPEALS BOARD USE ONLY

LAND

IMPROVEMENTS/STRUCTURES

FIXTURES

PERSONAL PROPERTY (see instructions)

MINERAL RIGHTS

TREES & VINES

OTHER

TOTAL

PENALTIES (amount or percent)

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

Dup

WHITE ORIGINAL - CLERK YELLOW COPY-ASSESSOR

PINK COPY-APPLICANT/TAXPAYER (Please retain)

SEE BACK FOR INFORMATION AND INSTRUCTIONS

FORM AAB100 (BOE-305-AH (P2) REV. 08 (01-15))

#### 5. TYPE OF ASSESSMENT BEING APPEALED ☒ Check only one. See instructions for filing periods

☐ REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT

\*DATE OF NOTICE: \_\_\_\_\_ ROLL YEAR: \_\_\_\_\_

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT

\*DATE OF NOTICE: \_\_\_\_\_ \*\*ROLL YEAR: \_\_\_\_\_

\*Must attach copy of notice or bill, where applicable \*\*Each roll year requires a separate application

#### 6. REASON FOR FILING APPEAL (FACTS)

See instructions before completing this section.

If you are uncertain of which item to check, please check "1. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

##### A. DECLINE IN VALUE

☐ The assessor's roll value exceeds the market value as of January 1 of the current year.

##### B. CHANGE IN OWNERSHIP

☐ 1. No change in ownership occurred on the date of \_\_\_\_\_.

☐ 2. Base year value for the change in ownership established on the date of \_\_\_\_\_ is incorrect.

##### C. NEW CONSTRUCTION

☐ 1. No new construction occurred on the date of \_\_\_\_\_.

☐ 2. Base year value for the completed new construction established on the date of \_\_\_\_\_ is incorrect.

☐ 3. Value of construction in progress on January 1 is incorrect.

##### D. CALAMITY REASSESSMENT

☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

##### E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.

☐ 1. All personal property/fixtures.

☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

##### F. PENALTY ASSESSMENT

☐ Penalty assessment is not justified.

##### G. CLASSIFICATION/ALLOCATION

☐ 1. Classification of property is incorrect.

☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).

##### H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.

☐ 1. Amount of escape assessment is incorrect.

☐ 2. Assessment of other property of the assessee at the location is incorrect.

##### I. OTHER

☐ Explanation (attach sheet if necessary)

#### 7. WRITTEN FINDINGS OF FACTS (Minimum of \$181.00 per parcel)

☐ Are requested. ☐ Are not requested.

#### 8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

☐ Yes ☐ No

#### 9. HEARING OFFICER PROGRAM

If your property is a single-family dwelling, condominium, cooperative or multi-family dwelling of four units or less, regardless of value, or a property that does not exceed \$3,000,000 assessed value, you may request that your hearing be conducted by an Assessment Hearing Officer, instead of a formal Assessment Appeals Board.

Do you wish to have your appeal heard before an Assessment Appeals Hearing Officer? ☐ Yes ☐ No

#### CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property - "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number \_\_\_\_\_, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)

SIGNED AT (CITY, STATE)

DATE

NAME (Please Print)

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

☒ OWNER ☐ AGENT ☐ ATTORNEY ☐ SPOUSE ☐ REGISTERED DOMESTIC PARTNER ☐ CHILD ☐ PARENT ☐ PERSON AFFECTED

☐ CORPORATE OFFICER OR DESIGNATED EMPLOYEE

WHITE ORIGINAL - CLERK

YELLOW COPY-ASSESSOR

PINK COPY-APPLICANT/TAXPAYER (Please retain)

SEE BACK FOR INFORMATION AND INSTRUCTIONS

APPLICANT'S NAME

APPLICATION NUMBER

# Type of Assessments that can be appealed with the Assessment Appeals Board

## 1. Annual Tax Bill (Regular Assessment)

File: July 2<sup>nd</sup> – Nov 30<sup>th</sup>

*\*\*Note: The Assessor's office accepts Decline-in-Value applications from July 2<sup>nd</sup> – Nov 30<sup>th</sup> to appeal Proposition 8 only)*

## 2. Unsecured Property Tax Bill

File: July 2<sup>nd</sup> – Nov 30<sup>th</sup> for the Annual Tax Bill.

For an Escape Assessment, Supplemental or Roll Change, filing must be done within 60 days of the mail date on the tax notice or bill.

## 3. Supplemental Tax Bill /Adjusted/Roll Change /Escape Assessment Tax Bill

File within 60 days of the mail date on the tax notice or bill.

## 4. Calamity Reassessment Appeals



If the applicant received a reassessment notice from the Assessor's Office because of a natural disaster or other calamity that damaged your property and you disagree with the reassessed value, you must file an appeal with the Assessment Appeals Board within six months of the mailing of the notice for Calamity Reassessment (issue D).

*If you did not receive a notice, you must file with the Assessor's Office first for a Calamity Reassessment.*



This is an example of an Annual Tax Bill which is received by Taxpayers every year on or before Nov. 1<sup>st</sup> from the Treasurer and Tax Collector.

Under this bill, taxpayers can file on any issue including a proposition 8 – Decline-in-Value issue (A) - (During the Regular filing period July 2-Nov 30 of each year.)

2016		1 ANNUAL PROPERTY TAX BILL		2016	
CITIES, COUNTY, SCHOOLS AND ALL OTHER TAXING AGENCIES IN LOS ANGELES COUNTY					
SECURED PROPERTY TAX FOR FISCAL YEAR JULY 1, 2016 TO JUNE 30, 2017					
JOSEPH KELLY, TREASURER AND TAX COLLECTOR					
FOR ASSISTANCE CALL 1(213) 974-2111 OR 1(888) 807-2111, ON THE WEB AT <a href="http://lacountypropertytax.com">lacountypropertytax.com</a>					
PROPERTY IDENTIFICATION		DETAIL OF TAXES DUE FOR		ASSESSOR'S ID. NO.	CK
ASSESSOR'S ID. NO.: 1234 567 890 16 000		1234 567 890 16 000 22			
OWNER ON RECORD AS OF JANUARY 1, 2016		AGENCY AGENCY PHONE NO. RATE			AMOUNT
SAME AS BELOW		GENERAL TAX LEVY ALL AGENCIES		1.000000	\$ 2,636.51
MAILING ADDRESS		VOTED INDEBTEDNESS			
0224604-0224604 PDFE 001 123--- 573108		CITY-SANTA MONIC		.003904	\$ 10.29
		METRO WATER DIST		.003500	9.23
DOE, JANE		COMMNTY COLLEGE		.058862	155.19
1234 MAIN ST		UNIFIED SCHOOLS		.070057	184.70
LOS ANGELES, CA 90000		DIRECT ASSESSMENTS			
ELECTRONIC FUND TRANSFER (EFT) NUMBER		FLOOD CONTROL (626) 458-5165			\$ 38.81
ID#:19 1234 567 890 1 YEAR:16 SEQUENCE:000 2		COUNTY PARK DIST (213) 738-2983			7.49
PIN: ABCDE1		SMSTORMH20 FEE (310) 458-8223			36.00
For American Express, Mastercard and Visa payments call 1(888) 473-0835 and have available the EFT number listed above. Service fees will be charged.		SM CLN BEACH TAX (310) 458-8223			99.28
SPECIAL INFORMATION		SMMUSD-MEAS-R (310) 450-8338			385.81
		TRAUMA/EMERG SRV (866) 587-2862			119.82
		LA WEST MOSQ AB (310) 915-7370			10.85
PROPERTY LOCATION AND/OR PROPERTY DESCRIPTION		TOTAL TAXES DUE			\$3,693.98
		FIRST INSTALLMENT TAXES DUE NOV. 1, 2016			\$1,846.99
		SECOND INSTALLMENT TAXES DUE FEB. 1, 2017			\$1,846.99
ASSESSOR'S REGIONAL OFFICE		VALUATION INFORMATION			
REGION #07 INDEX: TRA:08604		ROLL YEAR 16-17 CURRENT ASSESSED VALUE TAXABLE VALUE			
WEST DISTRICT OFFICE		LAND 153,656			153,656
6120 BRISTOL PARKWAY		IMPROVEMENTS 116,995			116,995
CULVER CITY CA 90230					
(310)665-5300					
ACCT. NO.:		TOTAL LESS EXEMPTION: HOME			270,651
PRINT NO.: 469604 BILL ID.:		NET TAXABLE VALUE			7,000
					263,651

This is an example of a Supplemental Tax bill

This bill is generated due to a change in ownership or completion of new construction in accordance with

Proposition 13. (Taxpayers cannot appeal issue "A" - Decline-in-Value since the bill addresses ownership or new construction.

The applicant must file within 60 days of the mailed by date to appeal the assessment.

2016

1

SUPPLEMENTAL

PROPERTY TAX BILL

2016

CITIES, COUNTY, SCHOOLS AND ALL OTHER TAXING AGENCIES IN LOS ANGELES COUNTY  
**SUPPLEMENTAL SECURED PROPERTY TAX FOR FISCAL YEAR JULY 1, 2016 TO JUNE 30, 2017**  
JOSEPH KELLY, TREASURER AND TAX COLLECTOR  
FOR ASSISTANCE CALL 1(213) 974-2111 OR 1(888) 807-2111, ON THE WEB AT [lacountypropertytax.com](http://lacountypropertytax.com)

PROPERTY IDENTIFICATION

ASSESSOR'S ID. NO.: 1234 567 890 16 010

TRANSFER/NEW CONSTRUCTION DATE: 06-28-16

MAILING ADDRESS



DOE, JANE  
1234 MAIN ST  
LOS ANGELES, CA 90000

ELECTRONIC FUND TRANSFER (EFT) NUMBER

ID#: 19 1234 567 890 1 YEAR: 16 SEQUENCE: 010 1  
PIN: ABCDE1

For American Express, Mastercard and Visa payments call 1(888) 473-0835 and have available the EFT number listed above. Service fees will be charged.

SPECIAL INFORMATION

FOR THE FOLLOWING REASON: THIS SUPPLEMENTAL ASSESSMENT IS IN COMPLIANCE WITH ARTICLE 13A OF THE CALIFORNIA CONSTITUTION. IT REFLECTS THE INCREASE IN YOUR PROPERTY TAXES DUE TO COMPLETION OF NEW CONSTRUCTION OCCURRING 06-28-16. CHANGE TO A SUPPLEMENTAL BILL DUE TO MISFORTUNE AND CALAMITY

PROPERTY LOCATION AND/OR PROPERTY DESCRIPTION

1234 MAIN ST LOS ANGELES  
TRACT NO 12345 LOT 1

17

ATTENTION: OTHER TAXES HAVE BEEN LEVIED ON THIS PROPERTY FOR THE 2016-2017 FISCAL YEAR AND ARE UNPAID. PLEASE CONTACT THE TAX COLLECTOR'S OFFICE FOR A SUBSTITUTE BILL SHOWING THE OUTSTANDING AMOUNT(S) AND DUE DATE(S).

ASSESSOR'S REGIONAL OFFICE

REGION #24 INDEX: TRA:00013  
NORTH DISTRICT OFFICE  
13800 BALBOA BLVD.  
SYLMAR CA 91342  
(818)833-6000  
PRINT NO.: 86 AUTH. NO.: 000000 EA

MAILED BY: 10-20-16

DETAIL OF TAXES DUE FOR		ASSESSOR'S ID. NO.	CK
		1234 567 890 16 010 51	
AGENCY	RATE	AMOUNT	
GENERAL TAX LEVY		\$	1,403.32
VOTED INDEBTEDNESS			
CITY-LOS ANGELES	.023030		32.32
UNIFIED SCHOOLS	.129709		182.02
COMMUNITY COLLEGE	.035755		50.17
METRO WATER DIST	.003500		4.91

FULL YEAR SUPPLEMENTAL TAXES DUE	\$1,672.74
PRORATION FACTOR SEE TEXT AUDITOR CONTROLLER	1.00
PRORATED SUPPLEMENTAL TAXES	\$1,672.74

ADDITIONAL CHARGES NOT SUBJECT TO PRORATION

SUPPLEMENTAL TAXES DUE	12/10/16	\$1,672.74
FIRST INSTALLMENT TAXES DUE	04/10/17	\$836.37
SECOND INSTALLMENT TAXES DUE		\$836.37

VALUATION INFORMATION			
ROLL YEAR	CURRENT ASSESSED VALUE	PRIOR ASSESSED VALUE	NET ASSESSED VALUE
16-17	1,169,455	1,169,455	
LAND IMPROVEMENTS	412,743	272,411	140,332
TOTAL			140,332
LESS EXEMPTION:			
NET SUPPLEMENTAL VALUE			140,332



# This is an example of an Adjusted Tax bill

Adjusted Bills are bills that have been adjusted due to subsequent value corrections. Adjusted tax bills can result in either a decrease or an increase in the total tax due. Adjusted bills are mailed at any time during the year, therefore the due dates vary.

The applicant must file within 60 days of the mailed by date to appeal the assessment.

2016

1 ADJUSTED

PROPERTY TAX BILL

2016

## CITIES, COUNTY, SCHOOLS AND ALL OTHER TAXING AGENCIES IN LOS ANGELES COUNTY SECURED PROPERTY TAX FOR FISCAL YEAR JULY 1, 2016 TO JUNE 30, 2017

JOSEPH KELLY, TREASURER AND TAX COLLECTOR  
FOR ASSISTANCE CALL 1(213) 974-2111 OR 1(888) 807-2111, ON THE WEB AT [lacountypropertytax.com](http://lacountypropertytax.com)

### PROPERTY IDENTIFICATION

OWNER OF RECORD AS OF JANUARY 1, 2016  
ASSESSOR'S ID. NO.: 1234 567 890 16 000 2

### MAILING ADDRESS



DOE, JANE  
1234 MAIN ST  
LOS ANGELES, CA 90000

### ELECTRONIC FUND TRANSFER (EFT) NUMBER

ID#: 19 1234 567 890 1 YEAR: 16 SEQUENCE: 000 2  
PIN: ABCDE1

For American Express, Mastercard and Visa payments call 1(888) 473-0835 and have available the EFT number listed above. Service fees will be charged.

### SPECIAL INFORMATION

FOR THE FOLLOWING REASON:  
CHANGE TO A ROLL  
BILL DUE TO DECLINE IN VALUE  
PENALTY DATE ON YOUR 1ST INSTALLMENT  
PAYMENT IS CHANGED TO 12-10-16

PENALTY DATE ON YOUR 2ND INSTALLMENT  
PAYMENT IS CHANGED TO 04-10-17

### PROPERTY LOCATION AND/OR PROPERTY DESCRIPTION

1234 MAIN ST LOS ANGELES  
TRACT NO 12345 LOT 1

### ASSESSOR'S REGIONAL OFFICE

REGION #09 INDEX: TRA: 13263  
WEST DISTRICT OFFICE  
6120 BRISTOL PARKWAY  
CULVER CITY CA 90230  
(310) 665-5300

ACCT. NO.: PRINT NO.: 1447  
MAILED BY: 10-20-16 AUTH. NO.: 000001 FA

### DETAIL OF TAXES DUE FOR

AGENCY	RATE	PRIOR AMT	CORRECTED AMT
GENERAL TAX LEVY ALL AGENCIES		\$ 1,480.00	\$ 1,800.00
VOTED INDEBTEDNESS			
CITY-LOS ANGELES	.021297	\$ 31.52	\$ 38.33
UNIFIED SCHOOLS	.131096	194.03	235.97
COMMUNITY COLLEGE	.035956	53.22	64.72
METRO WATER DIST	.003500	5.18	6.30
DIRECT ASSESSMENTS			
FLOOD CONTROL	**	\$ .89	\$ .89
LACO VECTR CNTRL	**	9.27	9.27
CITY LT MAINT	**	2.93	2.93
COUNTY PARK DIST	**	5.10	5.10
LACITY PARK DIST	**	13.46	13.46
TRAUMA/EMERG SRV	**	58.08	58.08
LA STORMWATER	**	.71	.71
FSHN DIST BID	**	54.35	54.35

TOTAL TAXES DUE	\$2,290.11
LESS PAYMENTS	\$ .00
PLUS: PENALTIES PAID OR DUE	\$ .00
REFUNDS ISSUED	\$ .00
NET BALANCE DUE	\$2,290.11
FIRST INSTALLMENT TAX	\$1,145.06
SECOND INSTALLMENT TAX	\$1,145.05

### VALUATION INFORMATION

ROLL YEAR 16-17	PRIOR ASSESSED VALUE	CURRENT ASSESSED VALUE
LAND	31,000	37,400
IMPROVEMENTS	124,000	149,600
TOTAL	155,000	187,000
LESS EXEMPTION: HOME	7,000	7,000
NET TAXABLE VALUE	148,000	180,000

16

ANY RETURNED PAYMENT MAY BE SUBJECT TO A FEE UP TO \$50.00

Sample

This is an example of a Unsecured Tax bill, issued for "unsecured" property which typically includes business and personal property, Vessels, boat and aircraft.

The Unsecured tax bill can be issued for regular or escape assessments.



**1** **UNSECURED PROPERTY TAX BILL**  
LOS ANGELES COUNTY TAX COLLECTOR  
225 NORTH HILL ST., ROOM 122, LOS ANGELES, CA 90012  
FOR ASSISTANCE CALL 1 (213) 893-7935

UNSECURED PROPERTY TAX FOR FISCAL YEAR JULY 1, 2016 TO JUNE 30, 2017

**2** SALE AND DISPOSAL OF THIS PROPERTY AFTER JANUARY 1, 2016 DOES NOT RELIEVE THE ASSESSEE OF THIS TAX.

2016

**4** BILL NUMBER 12345678 TRA 00001

**3** DOE, JANE  
1234 MAIN STREET  
LOS ANGELES, CA 90000

**5** SEQ 123456 1234 567 890  
SITUS OR LOCATION:  
1234 MAIN STREET  
LOS ANGELES

THE COUNTY OF LOS ANGELES IS REQUIRED BY LAW TO COLLECT THE TAXES FOR ALL SCHOOL DISTRICTS, CITIES, AND OTHER TAXING AGENCY.

**6** **PROPERTY DESCRIPTION**

ASSESSMENT NUMBER	INDEX NUMBER	BILL NUMBER
0000000001	10001000	12345678

**7** **ASSESSED VALUES**  
VALUES ARE DETERMINED BY THE  
COUNTY ASSESSOR. REFER QUESTIONS  
CONCERNING VALUE TO: 1(818)833-6000

**8** **FULL VALUE**

BUS PP	2000
FIXT	3000
<b>TOTAL</b>	<b>5000</b>

**9** **GENERAL TAX LEVY AND VOTED INDEBTEDNESS**

TAXING AGENCY	RATE	AMOUNT
GENERAL TAX LEVY		
ALL AGENCIES	1.000000 \$	50.00
VOTED INDEBTEDNESS		
COUNTY	.000923	.04
UNIFIED SCHOOLS	.088839	4.44
COMMUNITY COLLEGE	.018098	.90
FLOOD CNTRL	.000245	.01
METRO WATER DIST	.005800	.29
TOTAL VOTED INDEBTEDNESS	\$	5.68
<b>TOTAL TAX</b>	<b>1.113905 \$</b>	<b>55.68</b>

**10** **TOTAL TAX \$ 55.68**

10% PENALTY AFTER 08/31/2016 **12**  
COLLECTION COSTS  
ADDITIONAL PENALTIES  
TOTAL AFTER PENALTIES

**11** IF NOT PAID BY THE DELINQUENT DATE, AN ADDITIONAL COLLECTION COST OF UP TO \$49.00 WILL BE ASSESSED.  
Any returned payments will be subject to a fee of \$33.00. INCLUDE THE YEAR AND BILL NUMBER ON ALL PAYMENTS AND CORRESPONDENCE.  
SEE REVERSE SIDE FOR IMPORTANT INFORMATION

Sample

# Keep in Mind...

Filing an appeal does not waive the taxpayer's obligation to pay the tax bill(s) by the due date.

*\* Failure to do so will result in late payment penalties and interest by the Treasurer and Tax Collector.*

# Preparing for your Hearing

*Collecting Evidence for your Appeal*

# Collecting Evidence for the Hearing

The following factors can assist you in identifying evidence to support your appeal.

1. Valuation Date
2. Physical Property



# Valuation Date

Event	Valuation Date
DECLINE IN VALUE	<u>January 1<sup>st</sup></u> (must be owner or lessee on record) <i>Relevant comparable sales dates:</i> <i>May be any time before the valuation date (January 1<sup>st</sup>) but may not exceed ninety (90) days after the valuation date (March 31<sup>st</sup>).</i>
CHANGE OF OWNERSHIP	<u>Actual date of transfer</u> <i>Relevant comparable sales dates:</i> <i>May be any time prior to the transfer date, but no later than ninety (90) days after the actual date of transfer.</i>
NEW CONSTRUCTION	<u>Date of Completion</u>
PARTIAL COMPLETION OF NEW CONSTRUCTION	<u>Lien date (January 1<sup>st</sup>)</u>

# Physical Property

- Location
- Distance from the property
- Year Built
- Property condition — *excellent, good, fair, or poor*
- The number of bedrooms and bathrooms
- Lot size and other attributes — View, Proximity to Mountain, lake or golf course.
- Miscellaneous improvements — pools, patios, etc.
- Size of improvement, such as a house — in square feet
- Quality of Construction
- Zoning
- Site location – located or adjacent to a commercial or industrial areas.

***Helpful Tip: Drive by and take pictures of comparable properties.***

# Methods that can be used to Prepare for the Hearing

The following are common methods used for establishing Fair market value:

- Comparable Sales
- Income Approach
- New Construction
- Personal Property



# The Comparable Sales Approach to Value

- The **comparable sales approach to value** is the most common and reliable type of evidence used to support an opinion of “fair market value”; particularly for single family residences. If the opinion of value is to be supported with evidence of comparable sales, the properties sold shall be described by the Assessor’s parcel number, street address or legal description sufficient to identify them.
- There are three general criteria used to evaluate the “comparability” of a property:
  - 1) **The sale of the property must be an arms-length open market transaction.**
  - 2) **The “comparable” property must be similar to yours based on size, quality, age, condition, utility, amenities, site location, legally permitted use and other physical attributes; and**
  - 3) **The date of the sale of the comparable property may be any time prior to the valuation date, but cannot occur more than 90 days after the valuation date of your property (the date for which the fair market value of your property is being determined).**

# What comparable sales dates do I bring?

## Decline-in-Value Appeal (Issue A)

Filed appeal  
in 2016  
on the 2016  
Annual Tax Bill

Hearing set  
following year,  
i.e.:  
2017 or 2018.

COMPARABLE SALE DATES  
SHOULD STILL BE FOR THE 2016 TAX YEAR:  
no later than March 31, 2016  
and anytime Before January 1, 2016  
General Rule – 90 days before and after January 1st

# Sources For Finding Comparable Real Estate Sales

- Real estate Brokers and/or Agents (the Multiple Listing Service)
- Internet - <http://assessor.lacounty.gov> – *click on "View Property Maps and Data"*  
<http://costar.com>  
<http://redfin.com>  
<http://zillow.com>  
<http://trulia.com>  
\*Accuracy of data should be verified when using internet sites.
- County records - sales lists are available in the Assessor's downtown and regional office locations
- *Appraisals:*
  - *Specific data within Appraisals will not be considered unless Appraiser is present to testify, otherwise the Board will only consider the raw data (comparables within the Appraisal) during the hearing.*

# Income Approach

- The **income approach to value** is used when the property has been purchased in anticipation of the money income that it will generate. An apartment building, purchased to generate rental income, would be an example of when the income approach to value would be appropriate.
- To support your opinion of value using evidence based on an income approach; the gross income, allowable expenses, capitalization method (direct capitalization or discounted cash flow analysis), and the rate or rates employed should be presented.

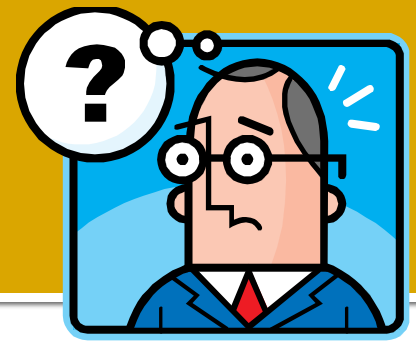
# Cost Approach

- The **cost approach to value** establishes a “fair market value” for a property based on what it would cost to build or replace the structure. This approach may be useful in supporting the fair market value of a newly constructed building, or an addition to an existing building. In addition to the direct cost of construction, costs would include indirect costs such as cost of financing, property taxes paid during construction, and a reasonable allowance for entrepreneurial services.
- If the opinion of value is to be supported with evidence of replacement cost, there shall be presented: With regard to improvements to real property: the date of construction, type of construction, and replacement cost of construction
- With regard to machinery and equipment: the date of installation, replacement cost, and any history of extraordinary use with regard to both improvements and machinery and equipment: facts relating to depreciation, including any functional or economic obsolescence, and remaining economic life.

# Personal Property Approach

- In general, Business Personal Property is all property owned or leased by a business except Real Property and Inventory items. Business Personal Property often includes, but is not limited to Machinery Computers Equipment (e.g. FAX machines, photocopiers) Telephones Furniture (e.g. desks, chairs, bookcases) Supplies.
- The most common method used is the cost of acquiring the personal property compared to what it would cost if it were purchased within a reasonable time before or after the lien date.
- At the hearing you will need to present evidence regarding the initial cost of the property, when it was acquired, its condition on the lien date, and its functional and/or economic obsolescence. For more information, call the Personal Property Division at (213) 974-8613
- Comparable sales for personal property may be used in the case of **boats** or **aircraft**. Sales should be reasonably close to the lien date and have occurred on the open market. The sales price should be verified with the buyer, seller, broker, or salesperson. For more information on acquiring evidence for this type of property, contact the Assessor's Marine/Aircraft Division at (213) 974-3119.

# Having trouble finding comparables....



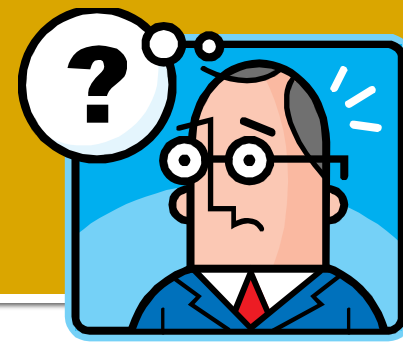
- Vacant Land
- Income/Commercial Property
- If there are no recent sales within the immediate area of your property, you may need to extend your search to other areas that are proximate or similar to yours in property type or mix, i.e.: all residential, all commercial or a mixture of the two.

# Inadmissible Evidence

- Sales of comparable properties that occurred more than 90 days after the valuation date of your property. This is one of the most common examples of inadmissible evidence.
- The amount of taxes paid on your property or another property.
- Appeals Board decisions regarding other properties or a previous Assessment.
- Appeals Board decisions on your own property.
- Assessed values of comparable properties.
- Your age, health, or financial condition, or other matters not related to the value of your property.



# Is this a Valid Appeal?



If the evidence collected does not support the appeal, the applicant may withdraw in writing, via fax, e-mail, or US Postal mail with the Assessment Appeals Board:

Kenneth Hahn Hall of Administration  
500 W. Temple Street, Room B-4  
Los Angeles, CA 90012  
(213) 217-4979 - fax number  
(213) 974-1471 - main number

E-mail: [AABOffice@bos.lacounty.gov](mailto:AABOffice@bos.lacounty.gov)

# The Hearing

*Applicant's Responsibilities*

*What Happens During the Hearing*

# Applicant's Responsibilities

## 1. **PREPARE EVIDENCE FOR YOUR APPEAL:**

Collect at least 3 comparables as part of your evidence (comparables, documents, photos, etc.) to present at the hearing.

A comparable sales information worksheet is available in our brochure "How to Prepare for your Assessment Appeals Hearing" located on our website and mailed with your notice of hearing.

## 2. **BRING COPIES OF YOUR EVIDENCE TO THE HEARING:**

Board Hearing – 6 copies.

Hearing Officer – 3 copies.

## 3. **IF YOU HAVE AN AGENT, ATTORNEY OR REPRESENTATIVE APPEARING ON YOUR BEHALF:**

The Agent must have an Agent's Authorization form to present at the hearing, and be registered with the Executive Office of the Board of Supervisors, if considered a Tax Agent\* pursuant to County Code Chapter 2.165.

# \*Tax Agent Registration

On April 30, 2013, the Los Angeles County Board of Supervisors approved an ordinance amending Los Angeles County Code, Title 2 – Administration to add Chapter 2.165, implementing a registration process for all tax agents practicing in Los Angeles County effective July 1, 2013.

A “Tax Agent” is any person who is employed, is under contract, or otherwise receives compensation to communicate directly, or through agents, employees or subcontractors, with any county official with the Assessor, Assessment Appeals Board, Assessment Hearing Officers, Auditor-Controller or Treasurer and Tax Collector for the purpose of influencing official action.

Tax Agents are required to register with the Los Angeles County Board of Supervisors, Executive Office; no later than 30 days after July 1<sup>st</sup> or within the first 30 days of first becoming a Tax Agent.

Tax Agents subject to this rule cannot represent a taxpayer before a County official without first being registered.

***Anyone representing an applicant that does not fall under the definition of this ordinance may indicate this on the Agent’s Authorization form available on our website. Exemption forms will also be available to complete during the hearing.***

**For more information on the Tax Agent Registration process,  
please visit our website at:**

**<http://bos.lacounty.gov/Services/AssessmentAppeals/TaxAgentRegistration.aspx>**

# The Day of the Hearing



1. Applicants are responsible to appear at the scheduled time and place for your hearing.
  - **If the applicant has an agent, attorney, or representative they will act on your behalf with full authority.**
2. Check in with the clerk. Hearings may begin early if all parties are present.
3. The clerk maintains the order and flow of appeals before the Board or Hearing Officer.
4. Depending upon arrival time and complexity of the case, the applicant should be prepared to spend several hours to the whole day at the hearing.

# What is the difference between a Board and Hearing Officer Hearing?

- **Board Hearing** (held Downtown)

The appeal is heard before a three-member Board panel, in a courtroom-like setting and is recorded. In addition, an appeals clerk, along with an Assessor's representative(s) will be present.

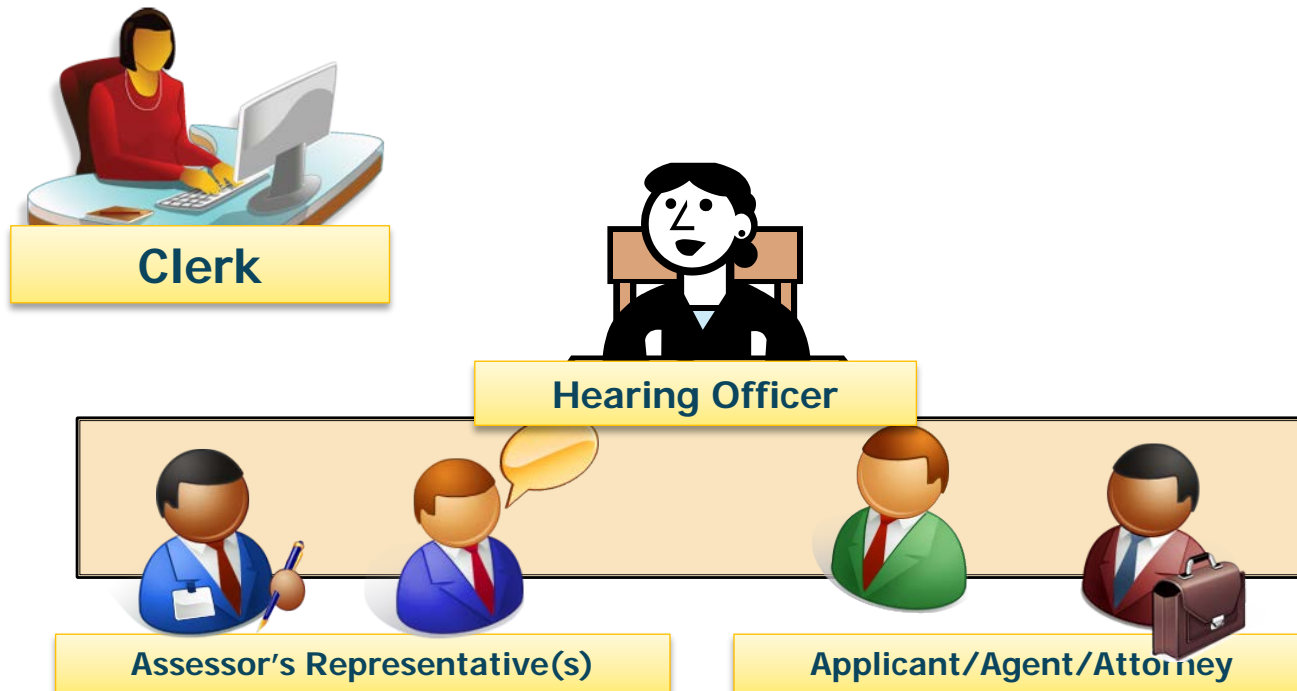
- **Hearing Officer** (held Marina del Rey, Newhall, Arcadia, Downtown)

Hearings before a Hearing Officer are less formal than hearings before the Board and involve less complex cases. The Hearing Officer reviews evidence presented by you and the Assessor's representative at the hearing and makes a recommendation regarding the fair market value of your property. The Applicant, Assessor and Board have the opportunity to reject the recommendation. If this is not done, the recommendation will be finalized by the Board.

*Any single-family dwelling, condominium, cooperative or multi-family dwelling of four units or less, regardless of value, or any other property type that does not exceed \$3,000,000 in assessed value may go to a Hearing Officer hearing.*

# Who will be at the Hearing

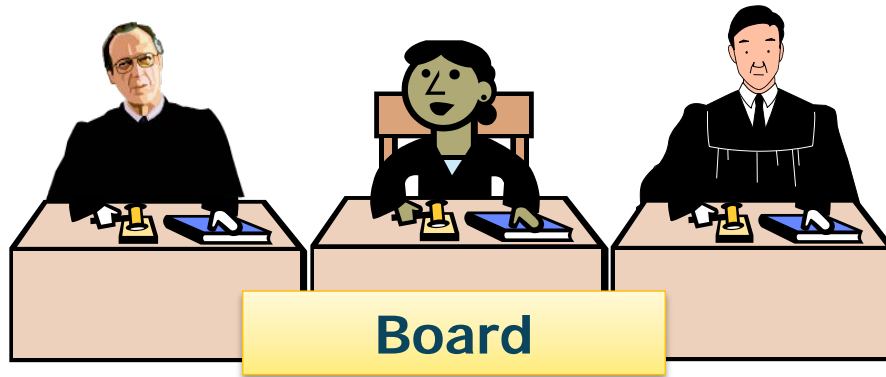
## Hearing Officer Hearing



(HEARINGS ARE OPEN TO THE PUBLIC)

# Who will be at the Hearing

## Board Hearing



(HEARINGS ARE OPEN TO THE PUBLIC)



# Hearing Outcome - *What if the applicant disagrees with the decision?*

## **Hearing Officer**

A Hearing Officer makes a **recommendation** to the Board, if the applicant disagrees, they may request for a new hearing before the Board.

### **To do this:**

The applicant may Request a Board hearing, at the conclusion of the hearing before the Hearing Officer; OR they can submit a "Request Board form" (or letter) no later than (14) days after the hearing date (indicated on the yellow receipt).

## **Board**

The Board's **decision** is final. If the applicant does not agree with the Board's findings an appeal of the decision will have to be made within six months of the board action date through the Superior Court.



# What Happens after the Hearing

## *Notice of Board Action*

1. After the Appeals Board renders their decision, a Notice of Board Action will be sent to the applicant and agent (if applicable).
2. A copy of the Board Action notice will also be sent to the Assessor and Auditor-Controller for any necessary action.
3. At this point the Assessment Appeals process is complete.
  - If there is any value change, it can take approximately 4-6 months for the changes to be processed.
  - If a refund is due, the Auditor-Controller will issue a refund within three to six months after the Board Action Notice is sent by the Assessment Appeals Board.



# Contact List



Assessor's Local and District Offices		Property Tax Related Offices
<b>North District Office</b> <b>Area 1</b> <b>Regions B1, 02, 03, 24</b> 13800 Balboa Blvd. Sylmar, CA 91342 (818) 833-6000	<b>Lancaster</b> <b>Region A1</b> 251 E. Avenue K-6 Lancaster, CA 93535 (661) 940-6700	<b>Downtown Office Location:</b> Kenneth Hahn Hall of Administration 500 West Temple Street Los Angeles, CA 90012-2770  <b>Toll Free: 1-(888) 807-2111 (for departments below dial prompts indicated)</b>  <b>Assessment Appeals Board - Room B 4</b> <a href="http://bos.lacounty.gov/Services/AssessmentAppeals.aspx">http://bos.lacounty.gov/Services/AssessmentAppeals.aspx</a> <b>(213) 974-1471 dial 1-4-1</b>  <b>Tax Agent Registration - (213) 974-1462</b> <a href="http://bos.lacounty.gov/Services/AssessmentAppeals/TaxAgentRegistration.aspx">http://bos.lacounty.gov/Services/AssessmentAppeals/TaxAgentRegistration.aspx</a>  <b>Assessor's Office - Room 225 (main office downtown)</b> <a href="http://www.assessor.lacounty.gov">www.assessor.lacounty.gov</a> <b>(213) 974-2111 dial 1-6-9</b>  <b>Treasurer And Tax Collector - First Floor Lobby</b> <a href="http://www.ttc.lacounty.gov">www.ttc.lacounty.gov</a> <b>(213) 974-2111 dial 1-5-6</b>  <b>Auditor Controller – Room 153</b> <a href="http://auditor.lacounty.gov/wps/portal/ac">http://auditor.lacounty.gov/wps/portal/ac</a> <b>(213) 974-8368 dial 1-7-9</b>
<b>West District Office</b> <b>Area 2</b> <b>Regions 07, 09, 25</b> 6120 Bristol Parkway Culver City, CA 90230 (310) 665-5300	<b>Van Nuys Satellite</b> 14340 Sylvan St. Van Nuys, Ca 91401 (818) 901-3455	
<b>South District Office</b> <b>Area 3</b> <b>Regions 10, 12, 14, 26</b> 1401 E. Willow Street Signal Hill, CA 90755 (562) 256-1701		
<b>East District Office</b> <b>Area 4</b> <b>Regions 04, 05, 06, 11, 27</b> 1190 Durfee Avenue South El Monte, CA 91733 (626) 258-6001		



This concludes our presentation.

**Any Questions?**